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**CLAIMS:**

1. A nail trimming longitudinally extending belt having a first outer layer of high friction slip resistant material and a second layer of abrasive material secured to the first layer such that an abrasive surface is exposed on one side of the belt opposite from the first layer.
2. A nail trimming belt according to Claim 1 in which the second layer consists of sandpaper.
3. A nail trimming belt according to Claim 1 having a third inner layer disposed over the second layer and having a plurality of spaced transversely extending rungs which expose selected areas of abrasive material therebetween.
4. A nail trimming belt according to Claim 1 having a free coupling end adapted to be releasably secured to the belt to form a loop of selected diameter.
5. A nail trimming belt and exercise wheel assembly consisting of a nail trimming belt having a first outer layer of high friction slip resistant material disposed on an interior cylindrical surface of an exercise wheel, the belt further having a second layer of abrasive material secured to the first layer such that an abrasive surface is exposed on an interior cylindrical surface of the assembly.
6. A nail trimming belt and exercise wheel assembly according to Claim 5 in which the second layer consists of sandpaper.
7. A nail trimming belt and exercise wheel assembly according to Claim 5 having a third inner layer disposed over the second layer and having a plurality of spaced transversely extending rungs which expose selected areas of abrasive material therebetween.
8. A nail trimming belt and exercise wheel assembly according to Claim 5 having a free coupling end adapted to be releasably secured to the belt to

form a loop of selected diameter commensurate with an internal diameter of the exercise wheel.